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February 12, 2025

Financial Results for the First Three Months of the Fiscal Year Ending September 30, 2025 <under Japanese GAAP> (Non-Consolidated)

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Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Rounded down to the nearest million yen)

1. Non-Consolidated Performance for the First Three Months of the Fiscal Year Ending September 30, 2025 (from October 1, 2024 to December 31, 2024)

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
First three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
December 31, 2024	2,602	4.8	309	(3.3)	310	(3.1)	173	(14.8)
December 31, 2023	2,483	–	319	–	320	–	203	–

	Basic earnings per share	Diluted earnings per share
First three months ended	Yen	Yen
December 31, 2024	43.52	–
December 31, 2023	51.05	–

Note: The Company disclosed its consolidated financial results for the first three months of the fiscal year ended September 30, 2023. Starting with results for the first six months of the fiscal year ended September 30, 2023, it has decided to make disclosures on a non-consolidated basis. Therefore, the results for the first three months of the fiscal year ended September 30, 2024 are shown without reference to year-on-year percentage changes.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
December 31, 2024	9,079	6,714	74.0
September 30, 2024	9,380	6,859	73.1

Reference: Equity As of December 31, 2024: 6,714 million yen
As of September 30, 2024: 6,859 million yen

2. Cash Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2024	–	0.00	–	102.00	102.00
Fiscal year ending September 30, 2025	–				
Fiscal year ending September 30, 2025 (Forecast)		0.00	–	102.00	102.00

Note: Revisions to the forecasts of cash dividends most recently announced: None

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	10,700	7.0	800	(11.5)	800	(11.7)	440	(28.0)	110.57

Note: Revisions to the earnings forecasts most recently announced: None

* Notes

(1) Application of special accounting in preparing quarterly financial statements: None
Notes on application of special accounting in preparing quarterly financial statements

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections

(a) Changes in accounting policies due to revisions to accounting standards and other regulations:	None
(b) Changes in accounting principles other than (a):	None
(c) Changes in accounting estimates:	None
(d) Restatement of prior period financial statements after error corrections:	None

Notes on changes in accounting policies

(3) Number of issued shares (common shares)

(a) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2024	3,980,000 shares
As of September 30, 2024	3,980,000 shares

(b) Number of treasury shares at the end of the period

As of December 31, 2024	651 shares
As of September 30, 2024	586 shares

(c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year)

First three months ended December 31, 2024	3,979,368 shares
First three months ended December 31, 2023	3,979,565 shares

Notes on the number of issued shares

* Review by a certified public accountant or the auditing firm of the attached quarterly financial statements: Done (mandatory)

* Cautionary statement regarding forecasts of operating results and special notes

Financial results forecasts and other forward-looking statements contained in this material are based on information available to the Company and certain assumptions that are deemed to be reasonable. Therefore, actual results may differ significantly from these forward-looking statements due to various factors. For the conditions on which financial results forecasts are based and notes on the use of these forecasts, please refer to “1. Overview of Operating Results, etc., (3) Explanation regarding earnings forecasts and other forward-looking statements” on page 2 of the summary of Financial Results [Attached Materials].